

EXHIBIT m

MICHAEL S. KIMM
LAWYER

PLEASE WRITE TO HACKENSACK
email kimmlew@msn.com

165 GREAT NECK ROAD, SUITE 330
GREAT NECK, NEW YORK 11021
TELEPHONE (516) 829-9060

160 MOORE STREET, SUITE 272
HACKENSACK, NEW JERSEY 07601
TELEPHONE (201) 342-9377
FACSIMILE (201) 342-0888

August 30, 2007

By fax 719-685-5977

Mr. Nam-in Jhon
Manitou Springs Mineral Water
1310 Manitou Avenue
Manitou Springs, CO 80829

Re: Ho Myung Moolsan Co., Ltd., v. Manitou Mineral Water, Inc., et al.

Dear Sir:

I represent Ho Myung Moolsan Company and its chairman and related parties in connection with the business dispute over the supply of mineral water from your company and I have been provided with a copy of your letter dated August 29, 2007, addressed to Ho Myung's president, Mrs. Jeong Hee Kim.

As you are aware, from having been served with a copy of the lawsuit we filed in the United States District Court for the Southern District of New York, there is now a formal legal proceeding and my clients and their associates do not wish to communicate with you or any of the other defendants or their associates directly. Accordingly, I write to advise you that any further attempt to communicate directly with my clients and their associates are to cease.

All future communications should be directed to me in writing, which you may send by fax or by email or by any other reasonable method.

Very truly yours,


Michael S. Kimm

MSK:la
cc: Clients by fax